

EXHIBIT E

Summary of Segal Consulting Hours Worked and Fees Incurred

Name	Title	Department	Hourly Billing Rate	Total Billed Hours	Total Fees Billed
Baty-Barr, Robert	Analyst	Pension	280.00	3.80	1,064.00
Bridges, Geoffrey W.	Actuary	Pension	490.00	37.50	18,375.00
Johnson, Noel	Actuary	Pension	430.00	102.20	43,946.00
Nicholl, Kim M.	Senior Vice President	Pension	750.00	67.80	50,850.00
Rubin, Benjamin	Analyst	Pension	310.00	5.80	1,798.00
Strom, Matthew A.	SVP & Actuary	Pension	590.00	30.00	17,700.00
Timmons, Amy S.	VP & Sr. Consultant Administration	Pension	520.00	12.90	6,708.00
Sub-Total				260.00	140,441.00
Less 50% Discount on Non-Working Travel Matter:					(0.00)
Total					140,441.00

Hourly billing rates shown are the average rates for the fee application period.